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REPORT

JEFFERSON PARISH CONSTABLE,  
5<sup>TH</sup> JUSTICE COURT

DECEMBER 31, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 3-30-05

CONSTABLE  
OF WARD/DISTRICT 5  
Jefferson, Louisiana

Financial Statements  
As of and for the Year Ended December 31, 2004

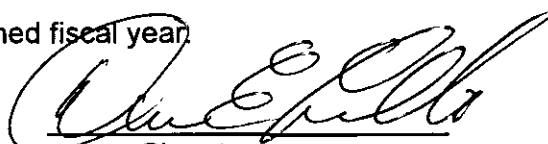
Required by Louisiana Revised Statute 24:513 and 24:514 to  
be filed with the Legislative Auditor  
within 90 days after the close of the fiscal year.

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AFFIDAVIT

Personally came and appeared before the undersigned authority, Constable Dan Civello, who, duly sworn, deposes and says that the financial statements herewith given present fairly the financial position of the Court of Jefferson Parish, Louisiana, as of December 31, 2004, and the results of operations for the year then ended, on the modified cash basis of accounting.

In addition, Dan Civello, who duly sworn, deposes, and says that the Constable of Ward/District 5 of Jefferson Parish received \$200,000 or less in revenues and other sources for the year ended December 31, 2004, and accordingly, is not required to have an audit or a review/attestation for the previously mentioned fiscal year.

  
Signature

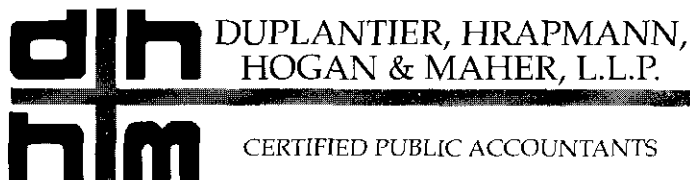
Sworn to and subscribed before me, this 21<sup>ST</sup> day of March, 2005.

  
NOTARY PUBLIC Parish of Jefferson  
STEVEN J. MATHIEU  
LA BAR# 01572

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Constable	Dan Civello
Address	212 Atherton Drive
	Metairie, LA 70005-3806
Telephone No.	504-833-9290

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MICHAEL J. O'ROURKE, C.P.A.  
WILLIAM G. STAMM, C.P.A.  
CLIFFORD J. GIFFIN, JR., C.P.A.  
DAVID A. BURGARD, C.P.A.  
LINDSAY J. CALUB, C.P.A., L.L.C.  
GUY L. DUPLANTIER, C.P.A.  
MICHELLE H. CUNNINGHAM, C.P.A.  
DENNIS W. DILLON, C.P.A.

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A.J. DUPLANTIER, JR., C.P.A.  
(1919-1985)  
FELIX J. HRAPMANN, JR., C.P.A.  
(1919-1990)  
WILLIAM R. HOGAN, JR., C.P.A.  
(1920-1996)  
JAMES MAHER, JR., C.P.A.  
(1921-1999)

MEMBERS  
AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS  
SOCIETY OF LA. C.P.A.s

February 2, 2005

Jefferson Parish Constable  
5<sup>th</sup> Justice Court  
Metairie, Louisiana

We have compiled the accompanying statement of assets, liabilities and capital – modified cash basis of Jefferson Parish Constable, 5<sup>th</sup> Justice Court (a proprietorship) as of December 31, 2004, and the related statement of revenues and expenses – modified cash basis for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

A compilation is limited to presenting in the form of financial statements information that is the representation of the proprietor. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

The proprietor has elected to omit substantially all of the disclosures ordinarily included in financial statements prepared on the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about Jefferson Parish Constable, 5<sup>th</sup> Justice Court's financial condition and results of operation. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The accompanying financial statements have been prepared solely from the accounts of Jefferson Parish Constable, 5<sup>th</sup> Justice Court and they do not include the personal accounts of the proprietor or those of any other operation in which he is engaged. Income from the proprietorship is reported on the proprietor's federal income tax return. Accordingly, no provision or liability for income taxes has been included in these financial statements.

We are not independent with respect to Jefferson Parish Constable, 5<sup>th</sup> Justice Court.

*Duplantier, Hrapmann, Hogan & Maher L.L.P.*

JEFFERSON PARISH CONSTABLE  
5TH JUSTICE COURT  
STATEMENT OF ASSETS, LIABILITIES AND CAPITAL  
MODIFIED CASH BASIS  
DECEMBER 31, 2004  
(Unaudited)

ASSETS

CURRENT ASSETS:

Cash \$ 10,798

Total current assets \$ 10,798

PROPERTY AND EQUIPMENT:

Equipment 18,748

Vehicles 25,101

Accumulated depreciation (34,258)

Net property and equipment 9,591

TOTAL ASSETS \$ 20,389

LIABILITIES AND CAPITAL

LIABILITIES \$ -

PROPRIETORSHIP CAPITAL:

Proprietor draw \$ (63,481)

Proprietor capital 23,216

Net income 60,554

Total proprietorship capital 20,289

TOTAL LIABILITIES AND CAPITAL \$ 20,289

JEFFERSON PARISH CONSTABLE  
5TH JUSTICE COURT  
STATEMENT OF REVENUES AND EXPENSES  
MODIFIED CASH BASIS  
FOR THE TWELVE MONTHS ENDED DECEMBER 31, 2004  
(Unaudited)

## INCOME:

Fees collected	\$ 118,952
Total income	<u>118,952</u>

## EXPENSES:

Accounting and legal	1,435
Automobile	5,465
Bank charges	4
Contract labor	8,339
Depreciation	2,950
Donations	1,470
Dues and subscriptions	1,847
Entertainment	8,674
Insurance	1,086
Lodging	1,004
Mobile phone	1,673
Office	1,339
Postage	74
Promotional expense	3,521
Repairs and maintenance	598
Retirement fund	11,783
Supplies	1,676
Telephone	1,350
Travel	4,110
Total expenses	<u>58,398</u>

## NET INCOME

	\$ <u>60,554</u>
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